

and administration by the United States as migratory bird reservations, except so far as the punishment of offenses against the United States is concerned.

**Sites for lighthouses, beacons, public piers, etc.**—Sec. 727, Title 33, U. S. Code, provides that no lighthouse, beacon, public piers, or landmark, shall be built or erected on any site until cession of jurisdiction over the same has been made to the United States. However, Section 728 of the same title provides that process of the State may be served and executed within such places notwithstanding the cession contains no such reservation.

**Applications of State sales, use and income taxes within Federal areas.**—The act of Congress approved October 9, 1940 (54 Stat. 1059), known as the Buck Act permits the States to extend their sales, use and income taxes to persons residing or carrying on business or to transactions occurring in Federal areas. Secs. 1 and 2 of that act which appear as Secs. 13 and 14 of Title 4, U. S. Code, read as follows:

Sec. 13 \* \* \* (a) No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to sales or purchases made, receipts from sales received, or storage or use occurring, after December 31, 1940.

Sec. 14 \* \* \* (a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940. (See Secs. 15, 16, 17 and 18, Title 4, U. S. C., for additional provisions of this act.)

**Tax on motor fuel sold on military or other Federal reservations.**—The Federal Highway Act of June 6, 1936 (49 Stat. 1521), as amended by the act of October 9, 1940 (54 Stat. 1060; U. S. C., Title 4, Sec. 12), reads as follows:

Sec. 12 \* \* \* (a) All taxes levied by any State, Territory or the District of Columbia upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels may be levied, in the same manner and to the same extent, with respect to such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory or the District of Columbia, within whose borders the reservation affected may be located.

(b) The officer in charge of such reservation shall, on or before the fifteenth day of each month, submit a written statement to the proper taxing authorities of the State, Territory or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel with respect to which taxes are payable under subsection (a) for the preceding month.

**Application of State laws in Hot Springs National Park.**—Sec. 365, Tit. 16, U. S. Code, provides that:

The consent of the United States is hereby given for the taxation, under the authority of the laws of the State of Arkansas applicable to the equal